

Subpart J—Records and Reports**WHOLESALE DEALERS' RECORDS AND REPORTS****§ 31.151 General requirements as to distilled spirits.**

Except as otherwise provided in §§ 31.153 and 31.154, every wholesale dealer in liquors must keep daily records of the physical receipt and disposition of distilled spirits in accordance with §§ 31.155 and 31.156. When required in writing by the appropriate TTB officer, a wholesale dealer in liquors must also prepare and file a monthly summary report totaling the daily receipts and disposition of distilled spirits in accordance with § 31.160.

(26 U.S.C. 5121)

§ 31.152 Requirements as to wines and beer.

Every wholesale dealer in liquors who receives wines, or wines and beer, and every wholesale dealer in beer must keep at the dealer's place of business a complete record showing the quantities of wine and beer received, from whom the wine and beer were received, and the dates of receipt. This record, which must be kept for a period of not less than three years as prescribed in § 31.191, shall consist of all purchase invoices or bills covering wines and beer received or, at the option of the dealer, a book record containing all of the required information. Wholesale dealers are not required to prepare or submit reports to the appropriate TTB officer of transactions relating to wines and beer.

(26 U.S.C. 5121)

(Approved by the Office of Management and Budget under control number 1513-0065)

§ 31.153 Records to be kept by States, political subdivisions of States, or the District of Columbia.

The provisions of this subpart regarding the maintenance of records and the submission of reports shall not apply to States, political subdivisions of States, or the District of Columbia, or to any liquor stores operated by such entities that maintain, and make available for inspection by appropriate

TTB officers, records that will enable TTB to verify receipts of wines and beer and to trace readily all distilled spirits received and disposed of by those entities. However, States, political subdivisions of States, and the District of Columbia, and liquor stores operated by such entities, must, on request of the appropriate TTB officer, furnish such transcripts, summaries, and copies of records with respect to distilled spirits as that TTB officer may require.

(26 U.S.C. 5121)

§ 31.154 Records to be kept by alcohol beverage producers, processors, and bonded warehousemen.

Wholesale liquor dealer operations conducted by brewers and by proprietors of distilled spirits plants, bonded wine cellars, bonded wine warehouses, and taxpaid wine bottling houses must be recorded and reported in accordance with the applicable provisions of parts 19, 24, and 25 of this chapter. To the extent that the same transactions are required to be recorded or reported by this part and by part 19, 24, or 25, the records and reports required by those parts will satisfy the requirements of this part.

(26 U.S.C. 5207, 5367, 5415)

§ 31.155 Records of receipt.

(a) *Information required.* Every wholesale dealer in liquors must maintain a daily record of the physical receipt of each individual lot or shipment of distilled spirits. This record must show, at a minimum, the following:

- (1) Name and address of consignor;
- (2) Date of receipt, including date of inventory for recorded gains;
- (3) Brand name;
- (4) Name of producer or bottler. However, this may be omitted if the dealer keeps available for inspection a separate list or record identifying the producer or bottler with the brand name;
- (5) Kind of spirits. However, this may be omitted if the dealer keeps available for inspection a separate list or record identifying "kind" with the brand name;
- (6) Quantity actually received, showing number of packages, if any, and number of cases by size of bottle, and